

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re

Chapter 11

DELPHI CORPORATION, et al.,

Case No. 05-44481 (RDD)

Debtors.

(Jointly Administered)

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**RESPONSE OF P & R INDUSTRIES, INC. TO  
DEBTORS' ELEVENTH OMNIBUS OBJECTION TO CLAIMS**

P & R Industries, Inc. ("P&R") by and through its attorneys Harter Secrest & Emery LLP hereby objects to the Debtors' Eleventh Omnibus Objection to the extent that it relates to claim number 11429 of P&R (the "Claim") and respectfully represents as follows:

1. On July 27, 2006, P&R filed a proof of claim in the bankruptcy case of Delphi Automotive Systems LLC. On that proof of claim, P&R designated the Claim as an unsecured claim in the amount of \$278,019.25. A copy of the proof of claim is attached hereto as Exhibit A.
2. By the Eleventh Omnibus Objection, the Debtors interposed an objection to the Claim and proposed that it be classified as a general unsecured claim in the amount of \$269,894.25. That amount is \$8,125 less than the amount on P&R's proof of claim.
3. Based upon the \$8,125 difference, it appears that the Debtors are objecting to objecting to invoice numbers 9831 (\$2,625.00) and 9190 (\$5,500.00) (collectively, the "Invoices").
4. A copy of invoice number 9831, dated June 23, 2005, is attached hereto as part of Exhibit B. Also attached as Exhibit B are (i) purchase order CVS40096 from Delphi Automotive Systems to P&R and (ii) a packing slip, dated December 2, 2004, for that purchase order.

5. A copy of invoice number 9190, dated December 21, 2004, is attached hereto as part of Exhibit C. Also attached as Exhibit C is purchase order S2M81500 from Delphi Saginaw Steering System to P&R. Invoice 9190 relates to item number 2 on that purchase order.

6. Other than by the Eleventh Omnibus Objection, the Debtors have not disputed the Invoices or any other amounts represented by the Claim.

7. Pursuant to Rule 3001(f) of the Federal Rules of Bankruptcy Procedure, P&R's proof of claim is prima facie evidence of the validity and the amount of the Claim.

**WHEREFORE**, P&R respectfully requests that the Court deny the Eleventh Omnibus Objection as it relates to the Claim, allow the Claim as a general unsecured claim in the amount of \$278,019.25, and grant such other and further relief as it deems to be just and appropriate.

April 11, 2007  
Rochester, New York

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